LEA Name: Council Rock SD

Class: 2

AUN Number: 122092353

County: Bucks

## FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval	
Date of Adoption of the General Fund Budget:	J
President of the Board - Original Signature Required	(22222 Date
A rough worth	6/23/2023
d - Origina	Date
Cooks. Acule	6/23/2022
Chief School Administrator - Original Signature Required	Date
Jason B Harris	(215)944-1034 Extn:
Contact Person	Telephone Extension
jason.harris@crsd.org	
Email Address	

#### CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT:	COUNTY:	AUN:
Council Rock SD	Bucks	122092353
No school district shall approve an increase in real property anding unreserved undesignated fund balance (unassigned expenditures:	taxes unless it has adopted a bud) less than the specified percenta	dget that includes an estimated ge of its total budgeted
Total Budgeted Expenditures		lance % Limit
ess Than or Equal to \$11,999,999	a record many ball, and place of the state of the state of the black of the black of the state o	12.0%
Setween \$12,000,000 and \$12,999,999	nesser van para en en total, not determinente en engelegen en de energie als en en total de deserta (seu des m I	11.5%
Between \$13,000,000 and \$13,999,999	overpresend a section y as the consensation of	11.0%
Between \$14,000,000 and \$14,999,999	1	10.5%
Setween \$15,000,000 and \$15,999,999	1	10.0%
3etween \$16,000,000 and \$16,999,999		9.5%
Between \$17,000,000 and \$17,999,999	The state of the s	9.0%
Setween \$18,000,000 and \$18,999,999	All the second s	8.5%
Greater Than or Equal to \$19,000,000		8.0%
yes, see information below, taken from the 2022-2023 General Fund Buc	lget.	Yes <u>x</u> No
Total Budgeted Expenditures		\$258292658
Ending Unassigned Fund Balance		\$9634147
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures		3.72%
e Estimated Ending Unassigned Fund Balance is within the allowable lim		Yes <u>x</u> No
I hereby certify that the above i	information is accurate and complete.	
SIGNATURE OF SUPERINTENDENT	6/27/2022	

DUE DATE: AUGUST 15, 2022

## **CERTIFICATION OF USE OF PDE-2028**

# FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name:	County:	AUN Number:
Council Rock SD	Bucks	122092353

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

DATE

SIGNATURE OF SCHOOL BOARD
PRESIDENT

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL EUND BÜDGET

Page - 1 of 1

2022-2023 Final General Fund Budget LEA: 122092353 Council Rock SD

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Val

I Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Board Approved Reserve for unanticipated expenses.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Board policy of minimum of 5% Unassigned Fund Balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund balance per Board policy

Page - 1 of 1

2022-2023 Final General Fund Budget

LEA: 122092353 Council Rock SD

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AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

ITEM

30,119 12,811 16,477,091 10,000,000 4,000,000 0810 Nonspendable Fund Balance 0850 Unassigned Fund Balance 0830 Committed Fund Balance 0820 Restricted Fund Balance 0840 Assigned Fund Balance

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

7000 Revenue from State Sources 8 8000 Revenue from Federal Sources 9 9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$257,702,534

56,828,025

2,484,000

198,390,509

\$288,179,625

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

### 2022-2023 Final General Fund Budget

LEA: 122092353 Council Rock SD

Printed 6/23/2022 11:01:05 AM

Amount	164,484,209 720,000 160,000 3,300	135,000 27,358,000 1,750,000 1,000,000 80,000 1,800,000 450,000 150,000	150,000 <b>\$198,390,509</b> 15,141,567 30,000 6,364,012	1,100,000 325,000 1,400,000 230,000 6,771,446 416,000 4,200,000 20,850,000	\$56,828,025 311,000 145,000 25,000 1,000,000 Page 6
	REVENUE FROM LOCAL SOURCES 6111 Current Real Estate Taxes 6112 Interim Real Estate Taxes 6113 Public Utility Realty Taxes 6114 Payments in Lieu of Current Taxes - State / Local	6140 Current Act 511 Taxes - Flat Rate Assessments 6150 Current Act 511 Taxes - Proportional Assessments 6400 Delinquencies on Taxes Levied / Assessed by the LEA 6500 Earnings on Investments 6700 Revenues from LEA Activities 6800 Revenues from Intermediary Sources / Pass-Through Funds 6910 Rentals 6940 Tuition from Patrons 6980 Revenue from Community Services Activities	6990 Refunds and Other Miscellaneous Revenue  © REVENUE FROM LOCAL SOURCES  OR REVENUE FROM STATE SOURCES  7111 Basic Education Funding-Formula  7160 Tuition for Orphans Subsidy  7271 Special Education funds for School-Aged Pupils	7311 Pupil Transportation Subsidy 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 7505 Ready to Learn Block Grant 7810 State Share of Social Security and Medicare Taxes 7820 State Share of Retirement Contributions	REVENUE FROM STATE SOURCES REVENUE FROM FEDERAL SOURCES 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged 8515 NCLB, Title III - Preparing, Training and Recruiting High Quality Teachers and Principals 8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students 8517 NCLB, Title IV - 21St Century Schools 8517 NCLB, Title IV - 21St Century Schools Fund

Estimated Revenues and Other Financing Sources: Detail

Page - 1 of 2

Page - 2 of 2

2022-2023 Final General Fund Budget LEA: 122092353 Council Rock SD

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Amount

\$2,484,000 960,000 257,702,534 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)

REVENUE FROM FEDERAL SOURCES TOTAL ESTIMATED REVENUES AND OTHER SOURCES REVENUE FROM FEDERAL SOURCES

AUN: 122092353 Council Rock SD Printed 6/23/2022 11:01:08 AM

Page - 1 of 3

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Act 1 Index (current): 3.4%

Calculation Method:

on Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$164,484,209	
Amount of Tax Relief for Homestead Exclusions	\$6,771,446	
Total Approx. Tax Revenue:	\$171,255,655	
Approx. Tax Levy for Tax Rate Calculation:	\$175,345,359	
	Bucks	Total

	Calculation of Tax Rates and Levies Generated		arms armstromy to , a.b. in to the desiral place of the time of the base of the same of the time of time of the ti
	j. Weighted Avg. Collection Percentage	97,57394%	97.57394%
	k. Tax Levy Needed	\$175,345,359	\$175,345,359
	(Approx, Tax Levy * g)		
	I. 2022-23 Real Estate Tax Rafe	134.4673	
=	(k/d*1000)		
≝	m. Tax Levy Generated by Mills	\$175,345,359	\$175,345,359
	(i / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$168,573,913
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$164,484,209
	(n * Est. Pct. Collection)		

Council Rock SD	11:01:08 AM
AUN: 122092353	Printed 6/23/2022 11:01:08 AM

Act 1 Index (current): 3.4%

Rate	\$164,484,209	\$6,771,446	\$171,255,655	\$175,345,359	Bucks
Calculation Method:	Approx. Tax Revenue from RE Taxes:	Amount of Tax Relief for Homestead Exclusions	Total Approx. Tax Revenue:	Approx. Tax Levy for Tax Rate Calculation:	

Total

	Index Maximums	and the first that the second contract	
	p. Maximum Mills Based On Index	137.3227	
	(i * (1 + index))		
	q. Mills in Excess of index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$179,068,801	\$179,068,801
≥.	(b / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(if I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	0\$
	(if(m > r), (m - r))		
	u.Tax Revenue in Excess of Index	\$0	0\$
	(t * Est. Pct. Collection)		

Inf	Information Related to Property Tax Relief		
,	Assessed Value Exclusion per Homestead	\$2,638.00	
>	Number of Homestead/Farmstead Properties	19087	19087
	Median Assessed Value of Homestead Properties		\$39,200

Page - 3 of 3

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Council Rock SD Printed 6/23/2022 11:01:08 AM AUN: 122092353

Act 1 Index (current): 3,4%

Calculation Method:

Rate

Amount of Tax Relief for Homestead Exclusions Approx. Tax Revenue from RE Taxes:

Approx, Tax Levy for Tax Rate Calculation: Total Approx. Tax Revenue:

\$164,484,209 \$6,771,446 \$171,255,655 \$175,345,359 Bucks

Total

\$6,771,446 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions State Property Tax Reduction Allocation used for: Homestead Exclusions

Lowering RE Tax Rate

\$0

\$6,771,446

\$0 \$6,771,446

Amount of Tax Relief from State/Local Sources

## Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511

Page - 1 of 1

LEA: 122092353 Council Rock SD Printed 6/23/2022 11:01:11 AM

2022-2023 Final General Fund Budget

CODE

Net Tax Revenue Generated By Mills		164,484,209	Estimated Revenue	0	Estimated Revenue	0	0	135,000	0	0	0	0	135,000	Estimated Revenue	20,000,000	4,158,000	3,200,000	0	0	0	0	0	27,358,000	27,493,000	139,706,079	(511 Limit)
, to the contract of the contr	Fercein Collected 97.57394%	×	Щ		<u>Tax Levy</u>	0	O	135,000	0	0	0	0	135,000	Tax Levy	20,000,000	4,158,000	3,200,000	0	0	0	0	0	27,358,000		12	Mills
r <u>Tax Levy Minus</u> Homestead Exclusions		6 = 168,573,913			Add'l Rate (if appl.)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Add'l Rate (if appl.)	0.000%	0.000	0.000%	0.000%	0.000	0.000%	0.000	0			11,642,173,285 X	Market Value
Amount of Tax Relief for Homestead Exclusions		6,771,446	Rate	\$0.00	Rate	\$0.00	\$0.00	\$5.00	\$0.00	\$0.00	\$0.00	\$0.00		Rate	0.500%	400.0000	0,500%	0.000%	0.000	0.000%	0.000	0			Act 511 Tax Limit>	
6111 <u>Current Real Estate Taxes</u> County Name Taxable Assessed Value - Real Estate Mills - Tay Law Generated by Mills	134,4673	1,304,000,000		Current Per Capita Taxes, Section 679	Current Act 511 Taxes-Flat Rate Assessments	Current Act 511 Per Capita Taxes	Current Act 511 Occupation Taxes- Flat Rate	Current Act 511 Local Services Taxes	Current Act 511 Trailer Taxes	Current Act 511 Business Privilege Taxes- Flat Rate	Current Act 511 Mechanical Device Taxes- Flat Rate	Current Act 511 Taxes, Other Flat Rate Assessments	Total Current Act 511 Taxes - Flat Rate Assessments	Current Act 511 Taxes—Proportional Assessments	Current Act 511 Earned Income Taxes	Current Act 511 Occupation Taxes	Current Act 511 Real Estate Transfer Taxes	Current Act 511 Amusement Taxes	Current Act 511 Business Privilege Taxes	Current Act 511 Mechanical Device Taxes- Percentage	Current Act 511 Mercantile Taxes	Current Act 511 Taxes, Other Proportional Assessments	Total Current Act 511 Taxes - Proportional Assessments	Total Act 511, Current Taxes		
Gounty N	Bucks	Totals:		6120	6140	6141	6142	6143	6144	6145	Pa 6146	ge 1		6150	6151	6152	6153	6154	6155	6156	6157	6159		:		

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2022-2023 Final General Fund Budget

LEA: 122092353 Council Rock SD

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Tax		Tax Rate Charged in:	rged in:	Dorrog	l acc than		Additional Tax Rate	1000	200
Functio n	Description	2021-22 (Rebalanced)	2022-23	Change in Rate	or equal to	Index	2021-22 2022-23 (Rebalanced)	Change in Rate	or equal to Index
6111	Current Real Estate Taxes								
	Bucks	132.8073	134.4673	1.25%	Yes	3.4%			
6120	Current Per Capita Taxes, Section 679					3.4%			
ð	Current Act 511 Taxes - Elat Rate Assessments								
6141	Current Act 511 Per Capita Taxes				•	3.4%			
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%			
6144	Current Act 511 Trailer Taxes	1				3.4%			
6145	Current Act 511 Business Privilege Taxes - Flat					3.4%			
6146	Nate Current Act 511 Mechanical Device Taxes - Flat					3.4%			
61,	Current Act 511 Taxes, Other Flat Rate Assessments					3.4%			
5) 1e 12	Current Act 511 Taxes - Proportional Assessments								
6151	Current Act 511 Eamed Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6152	Current Act 511 Occupation Taxes	400,0000	400,0000	0.00%	Yes	3.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6154	Current Act 511 Amusement Taxes					3.4%			
6155	Current Act 511 Business Privilege Taxes					3.4%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.4%			
6157	Current Act 511 Mercantile Taxes					3.4%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.4%			

2022-2023 Final General Fund Budget LEA: 122092353 Council Rock SD

Printed 6/23/2022 11:01:15 AM	Page - 1 of 1
<u>Description</u>	Amount
1000 Instruction 1100 Regular Programs - Elementary / Secondary 1200 Special Programs - Elementary / Secondary 1200 Special Programs - Elementary / Secondary 1300 Vocational Education	105,568,814 53,736,072 1,932,814
1400 Other Instructional Programs - Elementary / Secondary  Total Instruction 2000 Support Services	1,337,269 <b>\$162,574,969</b>
2100 Support Services - Students 2200 Support Services - Instructional Staff 2300 Support Services - Administration	8,938,557
2400 Support Services - Pupil Health 2500 Support Services - Business	10,896,016 2,859,422 1 672 046
2600 Operation and Maintenance of Plant Services 2700 Student Transportation Services	15,719,574
2800 Support Services - Central  Total Support Services	7,455,570 \$68,478,576
	3,454,185 158,527
© Total Operation of Non-Instructional Services	\$3,612,712
5200 Interfund Transfers - Out 5900 Budgefary Reserve	22,416,401
Total Other Expenditures and Financing Uses Total Estimated Expenditures and Other Financing Uses	\$23,626,401
	000,202,000

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Estimated Expenditures and Other Financing Uses: Detail	Page - 1 of 4	Amount		62,738,922 38,357,486 787,610 1,528,129 1,963,984	12,350 12,350 \$105,568,814	28,273,295 19,271,632 3,326,300	3,250 2,534,219 265,111	18,230 44,035	\$53,736,072	1,932,814 <b>\$1,932,814</b>	777,260 460,809 90,000 1,200 2,500 4,500	\$1,337,269 \$162,574,969	5,506,720 3,248,772 79,500 1,500 96,715 2,000 3,350	\$8,938,557
Other Financ									:		:	. <b>57</b>		-
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Fund Buc	Council Rock SD 01:16 AM			rs - Elemer rvices - Sal rvices - Em ofessional a operty Serv	ıs - Elemer ıs - Elemer	rvices - Sala rvices - Em ofessional	operty Serv sed Service	· ·	s - Elemen ation	sed Service ation	nal Programices - Salivices - Salivices - Emjofessional & operty Services sed Services	ial Program	s - Student vices - Sals vices - Em ofessional s operty Serv	- Student
듩	7.		ation	1100 Regular Programs - Elementary / Secondary 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Property Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property	800 Other Objects  Total Regular Programs - Elementary / Secondary 1200 Special Programs - Elementary / Secondary	<ul> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> </ul>	400 Purchased Property Services 500 Other Purchased Services 600 Supplies	700 Property 800 Other Objects	Total Special Programs - Elementary / Secondary 1300 Vocational Educati <u>on</u>	500 Other Purchased Services Total Vocational Education	<ul> <li>1400 Other Instructional Programs - Elementary / Secondary</li> <li>100 Personnel Services - Salaries</li> <li>200 Personnel Services - Employee Benefits</li> <li>300 Purchased Professional and Technical Services</li> <li>400 Purchased Property Services</li> <li>500 Other Purchased Services</li> <li>600 Supplies</li> <li>700 Property</li> </ul>	Total Other Instructional Programs - Elementary / Secondary Total Instruction 2000 Support Services	2100 Support Services - Students 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 600 Supplies 700 Property 800 Other Objects	Total Support Services - Students
22-2023 Fii	LEA: 122092353 Printed 6/23/2022	Description	1000 Instruction	100 Regular Pro 100 Personne 200 Personne 300 Purchase 400 Purchase 500 Other Pu 600 Supplies 700 Property	800 Ot otal Regula 200 Specia	100 Pe 200 Pe 300 Pu	400 Purchase 500 Other Pu 600 Supplies	800 Other Ob	otal Specia 300 Vocati	500 Ottl otal Vocati	400 Other Instruction Personne 200 Personne 300 Purchase 400 Purchase 500 Other Pu 600 Supplies 700 Property	Fotal Other Instruction Total Instruction	100 Support Se 100 Personn 200 Personn 300 Purchase 600 Supplies 700 Property 800 Other Ok	otal Suppo
20	<b>≒</b> ₹	ă	=	<u> </u>				Page 1		<b>-</b>	: <b></b>	T 1 25	i N	<b>-</b>

2022-2023 Final General Fund Budget

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Amount

283,428 3,850 19,683 579,557 8,841

\$7,177,386

2,497,796

3,784,231

4,950 64,935 338,807

17,850

3,826,462 400,700

6,242,312

Page 15

10,940 2,650 42,258 15,400

1,673,014 1,111,895 953,436 626,360 23,500

\$2,859,422

18,000 27,250 20,000

2,000 1,500

\$1,672,046

3,894,778 2,630,079 436,750 5,484,944 56,600 2,857,752

Uses: Detail	
Other Financing	
Expenditures and	
Estimated	

2022-2023 Final General Fund Budget LEA: 122092353 Council Rock SD

Printed 6/23/2022 11:01:16 AM	Page - 3 of 4
Description 800 Other Objects	Amount 30,300
Total Operation and Maintenance of Plant Services	\$15,719,574
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	871,358
300 Purchased Professional and Technical Services 400 Purchased Property Services	500
500 Other Purchased Services 600 Supplies	11,228,170
2. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	145,000
	\$13,760,005
100 Personnel Services - Salaries	1,746,234
ZUU Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	1,050,725
400 Purchased Property Services 500 Other Purchased Services	687,000
600 Supplies	223,500 1,212,741
700 Property  Total Support Services - Central	1,861,750
e Total Support Services	\$68,478,576
nstructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Satatres 200 Personnel Services - Employee Benefits	2,052,492 941,753
300 Purchased Professional and Technical Services	82,578
500 Other Purchased Services	40,145 140,640
600 Supplies 700 Property	127,160
)jects	45,985
Total Student Activities	\$3,454,185
3300 Community Services	
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	82,199 35,928
300 Purchased Professional and Technical Services	6,600
selled of the second of the se	15,800
700 Property 800 Other Objects	1,500 2,000
Total Community Services	\$158,527

Total Operation of Non-Instructional Services 5000 Other Expenditures and Financing Uses

5200 Interfund Transfers - Out

\$3,612,712

2022-2023 Final General Fund Budget LEA: 122092353 Council Rock SD

Printed 6/23/2022 11:01:16 AM	Page - 4 of 4
<u>Description</u> 900 Other Uses of Funds	Amount 22 416.401
Total Interfund Transfers - Out	\$22,416,401
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,210,000
Total Budgetary Reserve	\$1,210,000
Total Other Expenditures and Financing Uses	\$23,626,401
TOTAL EXPENDITURES	\$258,292,658

Page - 1 of 2

06/30/2023 Projection

30,000,000

2,000,000 26,000,000

2,000,000 26,000,000

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2022-203

Council Rock SD LEA: 122092353

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06/30/2022 Estimate Cash and Short-Term Investments

30,000,000 Athletic / School-Sponsored Extra Curricular Activities Fund Other Comptroller-Approved Special Revenue Funds Public Purpose (Expendable) Trust Fund **General Fund** 

Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431 Other Capital Projects Fund Debt Service Fund

Food Service / Cafeteria Operations Fund Child Care Operations Fund

Other Enterprise Funds Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund Pension Trust Fund

Other Agency Fund Permanent Fund

Activity Fund

100,000

100,000

1,000,000

\$64,500,000

\$64,500,000

06/30/2022 Estimate

06/30/2023 Projection

1,000,000

5,000,000

5,000,000

400,000

400,000

Total Cash and Short-Term Investments

Long-Term Investments

Public Purpose (Expendable) Trust Fund

General Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Other Agency Fund Activity Fund

Printed 6/23/2022 11:01:17 AM		Page - 2 of 2
Long-Term Investments	6/30/2022 Estimate	06/30/ <u>2023 Projection</u>
Fernaleur Fund Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$64,500,000	\$64,500,000

2022-2023 Final General Fund Budget LEA: 122092353 Council Rock SD

LEA: 122092353 Council Rock SD

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Long-Term Indebtedness	<u>06/30/2022 Estimate</u>	06/30/2023 Projection
General Fund		
0510 Bonds Payable	240,000,000	260,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3.700.000	3.700.000

## \$248,100,000 Public Purpose (Expendable) Trust Fund 0599 Other Noncurrent Liabilities Total General Fund

4,400,000

4,400,000

\$268,100,000

0510 Bonds Payable 0520 Extended Term Financing Arreaments

0560 Other Post-Employment Benefits (OPEB)

0550 Authority Lease Obligations

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

## Total Public Purpose (Expendable) Trust Fund

## Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

## Total Other Comptroller-Approved Special Revenue Funds

## Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities Total Athletic / School-Sponsored Extra Curricular Activities Fund

### Capital Reserve Fund - § 690, §1850

0510 Bonds Payab

0520 Extended-Term Financing Agreements Payable

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06/30/2023 Projection

06/30/2022 Estimate

LEA: 122092353 Council Rock SD

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Long-Term Indebtedness

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - § 1431

Other Capital Projects Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Fotal Debt Service Fund** 

Food Service / Cafeteria Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

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06/30/2023 Projection

06/30/2022 Estimate

Council Rock SD

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ong-Term Indebtedness

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Fotal Child Care Operations Fund** 

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds** 

Internal Service Fund

0520 Extended-Term Financing Agreements Payable 0510 Bonds Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0550 Authority Lease Obligations

0540 Accumulated Compensated Absences

0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund** 

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### Investment Trust Fund

Long-Term Indebtedness

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

### **Total Investment Trust Fund**

### Pension Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

### **Total Pension Trust Fund**

#### Activity Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

#### **Total Activity Fund**

### Other Agency Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

### Total Other Agency Fund

#### Permanent Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

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06/30/2023 Projection

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2022-2023 Final General Fund Budget LEA: 122092353 Council Rock SD Printed 6/23/2022 11:01:18 AM

Long-Term Indebtedness

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$248,100,000

\$268,100,000

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06/30/2023 Projection

06/30/2022 Estimate

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Short-Term Payables

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$248,100,000

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(FBS)
Summary
Balance
Fund

Page - 1 of 1

LEA: 122092353 Council Rock SD 2022-2023 Final General Fund Budget Printed 6/23/2022 11:01:20 AM

count Description	

Account Description	Amounts
0810 Nonspendable Fund Balance	30,119
0820 Restricted Fund Balance	12,811
0830 Committed Fund Balance	20.252.820
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,634,147
Total Ending Fund Balance - Committed, Assigned, and Unassigned	529.886.967

\$31,139,897
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

1,210,000

5900 Budgetary Reserve

#### CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT:	COUNTY:	AUN :
Council Rock SD	Bucks	122092353
No school district shall approve an increase in real propertending unreserved undesignated fund balance (unassigne expenditures:		
Total Budgeted Expenditures	Fun	d Balance % Limit (less than)
Less Than or Equal to \$11,999,999		12.0%
Between \$12,000,000 and \$12,999,999		11.5%
Between \$13,000,000 and \$13,999,999	NOVE THE PROPERTY OF THE CONTRACT CONTR	11.0%
Between \$14,000,000 and \$14,999,999		10.5%
Between \$15,000,000 and \$15,999,999		10.0%
Between \$16,000,000 and \$16,999,999		9.5%
Between \$17,000,000 and \$17,999,999		9.0%
Between \$18,000,000 and \$18,999,999	MANA H More that programme were experienced and the second	8.5%
Greater Than or Equal to \$19,000,000		8.0%
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022) f		Yes X
Total Budgeted Expenditures		\$258292658
Ending Unassigned Fund Balance		\$963414
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures		3.72%
The Estimated Ending Unassigned Fund Balance is within the allowable l		Yes x
I hereby certify that the above	e information is accurate and comp	ete.
SIGNATURE OF SUPERINTENDENT	6/27/202	2

DUE DATE: AUGUST 15, 2022

## CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name:	County:	AUN Number:
Council Rock SD	Bucks	122092353

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD
PRESIDENT

DATE

DUE DATE:

IMMEDIÁTELY FOLLOWING ADOPTIÓN OF PROPOSÉD FINAL GENERAL EUND BUDGET

Validations

LEA: 122092353 Council Rock SD

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Val Number	<u>Description</u>	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Board Approved Reserve for unanticipated expenses.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Board policy of minimum of 5% Unassigned Fund Balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund balance per Board policy

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<u>ITEM</u>	<u>AMOUNTS</u>

#### Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	30,119
0820 Restricted Fund Balance	12,811
0830 Committed Fund Balance	16,477,091
0840 Assigned Fund Balance	10,000,000
0850 Unassigned Fund Balance	4,000,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$30,477,091

Page - 1 of 1

#### **Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	198,390,509
7000 Revenue from State Sources	56,828,025
8000 Revenue from Federal Sources	2,484,000
0000 Other Financing Sources	

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources \$257,702,534

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$288,179,625

**REVENUE FROM LOCAL SOURCES** 

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#### <u>Amount</u>

6111 Curre	nt Real Estate Taxes	164,484,209
6112 Interio	n Real Estate Taxes	720,000
6113 Public	CUtility Realty Taxes	160,000
6114 Paym	ents in Lieu of Current Taxes - State / Local	3,300
6140 Curre	nt Act 511 Taxes - Flat Rate Assessments	135,000
6150 Curre	nt Act 511 Taxes - Proportional Assessments	27,358,000
6400 Delin	quencies on Taxes Levied / Assessed by the LEA	1,750,000
6500 Earni	ngs on Investments	1,000,000
6700 Reve	nues from LEA Activities	80,000
6800 Reve	nues from Intermediary Sources / Pass-Through Funds	1,800,000
6910 Renta	als	450,000
6940 Tuitio	n from Patrons	150,000
6980 Reve	nue from Community Services Activities	150,000
6990 Refur	nds and Other Miscellaneous Revenue	150,000
REVENUE FRO	M LOCAL SOURCES	\$198,390,509
REVENUE FRO	M STATE SOURCES	
7111 Basic	Education Funding-Formula	15,141,567
7160 Tuitio	n for Orphans Subsidy	30,000
7271 Spec	al Education funds for School-Aged Pupils	6,364,012
7311 Pupil	Transportation Subsidy	1,100,000
7312 Nonp	ublic and Charter School Pupil Transportation Subsidy	325,000
7320 Renta	al and Sinking Fund Payments / Building Reimbursement Subsidy	1,400,000
7330 Healt	h Services (Medical, Dental, Nurse, Act 25)	230,000
7340 State	Property Tax Reduction Allocation	6,771,446
7505 Read	y to Learn Block Grant	416,000
7810 State	Share of Social Security and Medicare Taxes	4,200,000
7820 State	Share of Retirement Contributions	20,850,000
REVENUE FRO	M STATE SOURCES	\$56,828,025
REVENUE FRO	M FEDERAL SOURCES	
8514 NCLE Disadvanta	3, Title I - Improving the Academic Achievement of the	311,000
8515 NCLE	aeu 8, Title II - Preparing, Training and Recruiting High Quality nd Principals	145,000
	B, Title III - Language Instruction for Limited English Proficient and	43,000
	B, Title IV - 21St Century Schools	25,000
	ESSER - Elementary and Secondary School Emergency Relief	1,000,000
Fund		Page 31

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	960,000
REVENUE FROM FEDERAL SOURCES	\$2,484,000

257,702,534

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Act 1 Index (current): 3.4%

AUN: 122092353

III.

**Calculation Method:** 

Approx. Tax Revenue from RE Taxes:	\$164,484,209
Amount of Tax Relief for Homestead Exclusions	<u>\$6,771,446</u>
Total Approx. Tax Revenue:	\$171,255,655
••	£475.045.050

· Ota	Approx. Tax Neveride.		
Approx. Tax Levy for Tax Rate Calculation:		\$175,345,359	
		Bucks	Tota
	2021-22 Data		
	a. Assessed Value	\$1,297,639,358	\$1,297,639,358
	b. Real Estate Mills	132.8073	
ı.	2022-23 Data		
	c. 2020 STEB Market Value	\$11,642,173,285	\$11,642,173,285
	d. Assessed Value	\$1,304,000,000	\$1,304,000,000
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2021-22 Calculations		
	f. 2021-22 Tax Levy	\$172,335,980	\$172,335,980
	(a * b)		
	2022-23 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2021-22 Tax Levy	\$172,335,980	\$172,335,980
	(f Total * g)		
	i. Base Mills Subject to Index	132.8073	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	97.57394%	97.57394%
	k. Tax Levy Needed	\$175,345,359	\$175,345,359
	(Approx. Tax Levy * g)		
	I. 2022-23 Real Estate Tax Rate	134.4673	
	/lr / d * 1000)		

Rate

(k / d * 1000)	
----------------	--

m. Tax Levy Generated by Mills	\$175,345,359	\$175,345,359
(I / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$168,573,913

o. Net Tax Revenue Generated By Mills \$164,484,209

<sup>(</sup>n \* Est. Pct. Collection) Page 33

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Act 1 Index (current): 3.4%

Calculation Method:	Rate
---------------------	------

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

\$171,255,655

Approx. Tax Levy for Tax Rate Calculation:

\$175,345,359

Bucks

Total

lı	ndex Maximums		
	p. Maximum Mills Based On Index	137.3227	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$179,068,801	\$179,068,801
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

#### Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$2,638.00	
V.	Number of Homestead/Farmstead Properties	19087	19087
	Median Assessed Value of Homestead Properties		\$39,200

**Council Rock SD** 

Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.4%

AUN: 122092353

Rate **Calculation Method:** 

\$164,484,209 Approx. Tax Revenue from RE Taxes:

\$6,771,446 **Amount of Tax Relief for Homestead Exclusions** 

\$171,255,655 **Total Approx. Tax Revenue:** 

\$175,345,359 Approx. Tax Levy for Tax Rate Calculation: **Bucks** 

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions Lowering RE Tax Rate \$0 \$6,771,446 \$6,771,446 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 \$0 \$6,771,446 Amount of Tax Relief from State/Local Sources

**Local Education Agency Tax Data** 

#### REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511 Page - 1 of 1

Council Rock SD LEA: 122092353 Printed 6/27/2022 3:41:32 PM

#### CODE

Source   Training   Source	6111 <u>Curre</u>	nt Real Estate Taxes		Amount of Tax			Net Tax Revenue
Totals: 1,304,000,000   175,345,359 - 6,771,446 = 168,573,913	County Nam	e Taxable Assessed Value Real Estate Mills Ta	ax Levy Generated by Mills	Homestead Ex	<u>cclusions</u> <u>Exclus</u>	Percent Col	llected Generated By Mills
Rate   Source   Per Capita Taxes. Section 679   Source	Bucks	1,304,000,000 134.4673	175,345,359			97.	57394%
Solid   Current Act 511 Taxes - Flat Rate Assessments   Solid   Soli	Totals:	1,304,000,000	175,345,359	- 6	6,771,446 =	168,573,913 X 97.	57394% = 164,484,209
State   Content Act 511 Taxes - Flat Rate Assessments   Rate   Add'l Rate (if appl.)   Tax Levy   Estimated Revenue				<u>Rate</u>			Estimated Revenue
Current Act 511 Taxes	6120	Current Per Capita Taxes, Section 679		\$0.00			0
Current Act 511 Per Capita Taxes   \$0.00   \$	6140	Current Act 511 Taxes- Flat Rate Assessments		·	Add'l Rate (if appl.)	Tax Levv	Estimated Revenue
Current Act 511 Cocupation Taxes - Flat Rate	6141	Current Act 511 Per Capita Taxes		· · · · · · · · · · · · · · · · · · ·	`,	•	0
6144 Current Act 511 Trailer Taxes \$0.00 \$	6142	Current Act 511 Occupation Taxes- Flat Rate		·	•	0	0
Current Act 511 Trailer Taxes   \$0.00   \$0.0	6143	Current Act 511 Local Services Taxes		\$5.00	\$0.00	135,000	135,000
6146 Current Act 511 Mechanical Device Taxes—Flat Rate \$0.00	6144	Current Act 511 Trailer Taxes		\$0.00	\$0.00		0
Current Act 511 Taxes, Other Flat Rate Assessments   \$0.00   \$0.00   \$0.00   \$0.00   \$0.00   \$0.00   \$0.00   \$0.00   \$0.00   \$0.00   \$0.00   \$0.00   \$0.00   \$0.00   \$0.00   \$0.00   \$0.00   \$0.000   \$	6145	Current Act 511 Business Privilege Taxes – Flat Ra	ate	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments   135,000   135,000	6146	Current Act 511 Mechanical Device Taxes- Flat Ra	ate	\$0.00	\$0.00	0	0
6150         Current Act 511 Taxes- Proportional Assessments         Rate         Add'l Rate (if appl.)         Tax Levy         Estimated Revenue           6151         Current Act 511 Earned Income Taxes         0.500%         0.000%         20,000,000         20,000,000           6152         Current Act 511 Occupation Taxes         400,0000         0.000         4,158,000         4,158,000           6153         Current Act 511 Real Estate Transfer Taxes         0.500%         0.000%         3,200,000         3,200,000           6154         Current Act 511 Amusement Taxes         0.000%         0.000%         0         0         0           6155         Current Act 511 Business Privilege Taxes         0.000         0.000         0 <td>6149</td> <td>Current Act 511 Taxes, Other Flat Rate Assessmen</td> <td>nts</td> <td>\$0.00</td> <td>\$0.00</td> <td>0</td> <td>0</td>	6149	Current Act 511 Taxes, Other Flat Rate Assessmen	nts	\$0.00	\$0.00	0	0
Current Act 511 Earned Income Taxes 0.500% 0.000% 20,000,000 20,000,000 6152 Current Act 511 Occupation Taxes 400.0000 0.000 4,158,000 4,158,000 6153 Current Act 511 Real Estate Transfer Taxes 0.500% 0.000% 3,200,000 3,200,000 6154 Current Act 511 Amusement Taxes 0.000% 0.000% 0.000% 0 0.000 0		Total Current Act 511 Taxes - Flat Rate Assessr	ments			135,000	135,000
Current Act 511 Occupation Taxes 400.0000 0.000 4,158,000 4,158,000 6153 Current Act 511 Real Estate Transfer Taxes 0.500% 0.000% 3,200,000 3,200,000 6154 Current Act 511 Amusement Taxes 0.000% 0.000% 0.000% 0 0.000 0 0.00	6150	Current Act 511 Taxes- Proportional Assessments		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Current Act 511 Real Estate Transfer Taxes 0.500% 0.000% 3,200,000 3,200,000 6154 Current Act 511 Amusement Taxes 0.000% 0.000% 0.000% 0 0.000	6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	20,000,000	20,000,000
6154 Current Act 511 Amusement Taxes 0.000% 0.000% 0.000% 0 6155 Current Act 511 Business Privilege Taxes 0.000 0.000 0 6156 Current Act 511 Mechanical Device Taxes—Percentage 0.000% 0.000% 0 6157 Current Act 511 Mercantile Taxes 0.000 0.000 0 6159 Current Act 511 Taxes, Other Proportional Assessments 0 0 0 0 0 6159 Current Act 511 Taxes—Proportional Assessments 0 0 0 0 0 6150 Total Current Act 511 Taxes—Proportional Assessments 0 0 10,000 0 6150 Total Current Act 511 Taxes—Proportional Assessments 0 0 0 0 0 6150 Total Current Act 511 Taxes—Proportional Assessments 0 0 11,642,173,285 X 12 139,706,079	6152	Current Act 511 Occupation Taxes		400.0000	0.000	4,158,000	4,158,000
Current Act 511 Business Privilege Taxes 0.000 0.000 0.000 0 0	6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	3,200,000	3,200,000
Current Act 511 Mechanical Device Taxes – Percentage 0.000% 0.000% 0.000% 0  Current Act 511 Mercantile Taxes 0.000 0.000 0.000 0  Current Act 511 Taxes, Other Proportional Assessments 0 0 0 0 0  Total Current Act 511 Taxes – Proportional Assessments 27,358,000 27,358,000  Total Act 511, Current Taxes  Act 511 Tax Limit> 11,642,173,285 X 12 139,706,079	6154	Current Act 511 Amusement Taxes		0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes 0.000 0.000 0.000 0 0.000 6159 Current Act 511 Taxes, Other Proportional Assessments 0 0 0 0 0.000  Total Current Act 511 Taxes – Proportional Assessments 27,358,000 27,358,000  Total Act 511, Current Taxes  Act 511 Tax Limit> 11,642,173,285 X 12 139,706,079	6155	Current Act 511 Business Privilege Taxes		0.000	0.000	0	0
Current Act 511 Taxes, Other Proportional Assessments 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6156	Current Act 511 Mechanical Device Taxes- Percer	ntage	0.000%	0.000%	0	0
Total Current Act 511 Taxes – Proportional Assessments       27,358,000       27,358,000         Total Act 511, Current Taxes       27,493,000         Act 511 Tax Limit>       11,642,173,285 X       12       139,706,079	6157	Current Act 511 Mercantile Taxes		0.000	0.000	0	0
Total Act 511, Current Taxes 27,493,000  Act 511 Tax Limit> 11,642,173,285 X 12 139,706,079	6159	Current Act 511 Taxes, Other Proportional Assessr	ments	0	0	0	0
Act 511 Tax Limit> 11,642,173,285 X 12 139,706,079		Total Current Act 511 Taxes - Proportional Asset	essments			27,358,000	27,358,000
		Total Act 511, Current Taxes					27,493,000
Mayket Value Mille (E44 Linix)			Act 511 T	Гах Limit>	11,642,173,285	5 X 12	139,706,079
Warket value Willis (511 Limit)					Market Value	e Mills	(511 Limit)

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Tax Functio n	Description	Tax Rate Charged in:		Percent	Less than		Additional Tax Rate Charged in:		Percent	Less than
		2021-22 (Rebalanced)	2022-23	Change in Rate	or equal to	Index	2021-22 (Rebalanced)	2022-23	Change in Rate	or equal to Index
6111	Current Real Estate Taxes								,	
	Bucks	132.8073	134.4673	1.25%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679					3.4%				
<u>Curi</u>	rent Act 511 Taxes- Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6144	Current Act 511 Trailer Taxes					3.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.4%				
<u>Curi</u>	rent Act 511 Taxes– Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6152	Current Act 511 Occupation Taxes	400.0000	400.0000	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes					3.4%				
6155	Current Act 511 Business Privilege Taxes					3.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.4%				
6157	Current Act 511 Mercantile Taxes					3.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.4%				

22,416,401

\$23,626,401 \$258,292,658

1,210,000

**5000 Other Expenditures and Financing Uses** 5200 Interfund Transfers - Out

Total Other Expenditures and Financing Uses

**Total Estimated Expenditures and Other Financing Uses** 

5900 Budgetary Reserve

#### LEA: 122092353 Council Rock SD

Printed 6/27/2022 3:41:35 PM Page - 1 of 1 **Description Amount** 1000 Instruction 1100 Regular Programs - Elementary / Secondary 105,568,814 1200 Special Programs - Elementary / Secondary 53,736,072 1300 Vocational Education 1,932,814 1400 Other Instructional Programs - Elementary / Secondary 1,337,269 **Total Instruction** \$162,574,969 2000 Support Services 2100 Support Services - Students 8,938,557 2200 Support Services - Instructional Staff 7,177,386 2300 Support Services - Administration 10,896,016 2400 Support Services - Pupil Health 2,859,422 2500 Support Services - Business 1,672,046 2600 Operation and Maintenance of Plant Services 15,719,574 2700 Student Transportation Services 13,760,005 2800 Support Services - Central 7,455,570 **Total Support Services** \$68,478,576 3000 Operation of Non-Instructional Services 3200 Student Activities 3,454,185 3300 Community Services 158,527 **Total Operation of Non-Instructional Services** \$3,612,712

#### LEA: 122092353 Council Rock SD

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**Description** 

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

400 Purchased Property Services 500 Other Purchased Services

600 Supplies 700 Property

800 Other Objects Total Regular Programs - Elementary / Secondary

1200 Special Programs - Elementary / Secondary 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 400 Purchased Property Services

500 Other Purchased Services

600 Supplies 700 Property

800 Other Objects

1300 Vocational Education

**Total Vocational Education** 

500 Other Purchased Services

700 Property

2000 Support Services

2100 Support Services - Students 200 Personnel Services - Employee Benefits

400 Purchased Property Services

600 Supplies 700 Property

**Total Support Services - Students** 

Total Special Programs - Elementary / Secondary

500 Other Purchased Services

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

1400 Other Instructional Programs - Elementary / Secondary

400 Purchased Property Services

600 Supplies

Total Other Instructional Programs - Elementary / Secondary **Total Instruction** 

100 Personnel Services - Salaries

300 Purchased Professional and Technical Services

800 Other Objects

**Estimated Expenditures and Other Financing Uses: Detail** 

62.738.922 38,357,486

> 166.400 1,328,129 1,963,984 213,933 12,350

> > 28,273,295

19.271.632 3,326,300 3.250

2.534.219 265,111 18,230 44,035

\$105,568,814

Page - 1 of 4

**Amount** 

787,610

\$53,736,072 1,932,814

\$1,932,814

777,260

460,809

90.000

1.200 2,500 4,500

1,000 \$1,337,269 \$162,574,969

5,506,720

3,248,772

79.500

1,500

96,715 2,000 3,350

\$8,938,557

Page - 2 of 4

**Amount** 

18,000

27.250

20,000

1,500

2.000

\$1,672,046

3,894,778

2,630,079

5,484,944

2,857,752

328,371

436,750

56.600

#### LEA: 122092353 Council Rock SD

**Description** 

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2200 Support Services - Instructional Staff 100 Personnel Services - Salaries 3.784.231 200 Personnel Services - Employee Benefits 2,497,796 300 Purchased Professional and Technical Services 283,428 400 Purchased Property Services 3,850 500 Other Purchased Services 19,683 600 Supplies 579.557 700 Property 8,841 **Total Support Services - Instructional Staff** \$7,177,386 2300 Support Services - Administration 100 Personnel Services - Salaries 6.242.312 200 Personnel Services - Employee Benefits 3.826.462 300 Purchased Professional and Technical Services 400,700 400 Purchased Property Services 4,950 500 Other Purchased Services 64,935 600 Supplies 338,807 700 Property 17.850 **Total Support Services - Administration** \$10,896,016 2400 Support Services - Pupil Health 100 Personnel Services - Salaries 1,673,014 200 Personnel Services - Employee Benefits 1,111,895 300 Purchased Professional and Technical Services 10,940 400 Purchased Property Services 2,650 600 Supplies 42,258 700 Property 15,400 800 Other Objects 3,265 **Total Support Services - Pupil Health** \$2,859,422 2500 Support Services - Business 100 Personnel Services - Salaries 953.436 200 Personnel Services - Employee Benefits 626,360 23,500

300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property

**Total Support Services - Business** 2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

400 Purchased Property Services

800 Other Objects

500 Other Purchased Services

600 Supplies 700 Property

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#### LEA: 122092353 Council Rock SD

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**Description** 

800 Other Objects **Total Operation and Maintenance of Plant Services** 

2700 Student Transportation Services

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

400 Purchased Property Services 500 Other Purchased Services

600 Supplies 700 Property

**Total Student Transportation Services** 

2800 Support Services - Central 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services

500 Other Purchased Services 600 Supplies

700 Property **Total Support Services - Central** 

3000 Operation of Non-Instructional Services

200 Personnel Services - Employee Benefits

600 Supplies 700 Property

200 Personnel Services - Employee Benefits

400 Purchased Property Services 600 Supplies

800 Other Objects **Total Community Services** 

**Total Operation of Non-Instructional Services** 5000 Other Expenditures and Financing Uses

**Total Support Services** 

3200 Student Activities 100 Personnel Services - Salaries

> 300 Purchased Professional and Technical Services 400 Purchased Property Services

500 Other Purchased Services

800 Other Objects **Total Student Activities** 

3300 Community Services 100 Personnel Services - Salaries

300 Purchased Professional and Technical Services

700 Property

5200 Interfund Transfers - Out

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**Amount** 

\$15,719,574

30.300

871,358

688,877

385,000

441,100

145,000

11.228.170

\$13,760,005

1.746.234

1,050,725

673.620

687,000

223,500

1.212.741

1,861,750

2,052,492

941,753

82,578

40,145

140,640

127,160

23,432

45,985

82.199

35,928

14,500

15,800

1,500

2,000

\$158,527

\$3,612,712

6,600

\$3,454,185

\$7,455,570 \$68,478,576

500

LEA: 122092353 Council Rock SD	
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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	22,416,401
Total Interfund Transfers - Out	\$22,416,401
5900 Budgetary Reserve	
800 Other Objects	1,210,000
Total Budgetary Reserve	\$1,210,000

**Total Other Expenditures and Financing Uses** 

**TOTAL EXPENDITURES** 

Estimated Expenditures and Other Financing Uses: Detail

\$23,626,401

\$258,292,658

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### LEA: 122092353 Council Rock SD

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Cash and Short-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
General Fund	30,000,000	30,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,000,000	2,000,000
Capital Reserve Fund - § 1431	26,000,000	26,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	5,000,000	5,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	1,000,000	1,000,000
Other Agency Fund	100,000	100,000
Permanent Fund		
		• =
Total Cash and Short-Term Investments	\$64,500,000	\$64,500,000
Total Cash and Short-Term Investments  Long-Term Investments  General Fund	\$64,500,000 06/30/2022 Estimate	\$64,500,000 06/30/2023 Projection
Long-Term Investments		
Long-Term Investments General Fund		
Long-Term Investments  General Fund  Public Purpose (Expendable) Trust Fund		
Long-Term Investments General Fund Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds		
Long-Term Investments  General Fund  Public Purpose (Expendable) Trust Fund  Other Comptroller-Approved Special Revenue Funds  Athletic / School-Sponsored Extra Curricular Activities Fund		
Long-Term Investments General Fund Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850		
Long-Term Investments  General Fund  Public Purpose (Expendable) Trust Fund  Other Comptroller-Approved Special Revenue Funds  Athletic / School-Sponsored Extra Curricular Activities Fund  Capital Reserve Fund - § 690, §1850  Capital Reserve Fund - § 1431		
Long-Term Investments  General Fund  Public Purpose (Expendable) Trust Fund  Other Comptroller-Approved Special Revenue Funds  Athletic / School-Sponsored Extra Curricular Activities Fund  Capital Reserve Fund - § 690, §1850  Capital Reserve Fund - § 1431  Other Capital Projects Fund		
Long-Term Investments  General Fund  Public Purpose (Expendable) Trust Fund  Other Comptroller-Approved Special Revenue Funds  Athletic / School-Sponsored Extra Curricular Activities Fund  Capital Reserve Fund - § 690, §1850  Capital Reserve Fund - § 1431  Other Capital Projects Fund  Debt Service Fund		
Long-Term Investments  General Fund  Public Purpose (Expendable) Trust Fund  Other Comptroller-Approved Special Revenue Funds  Athletic / School-Sponsored Extra Curricular Activities Fund  Capital Reserve Fund - § 690, §1850  Capital Reserve Fund - § 1431  Other Capital Projects Fund  Debt Service Fund  Food Service / Cafeteria Operations Fund		
Long-Term Investments General Fund Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850 Capital Reserve Fund - § 1431 Other Capital Projects Fund Debt Service Fund Food Service / Cafeteria Operations Fund Child Care Operations Fund		
Long-Term Investments  General Fund  Public Purpose (Expendable) Trust Fund  Other Comptroller-Approved Special Revenue Funds  Athletic / School-Sponsored Extra Curricular Activities Fund  Capital Reserve Fund - § 690, §1850  Capital Reserve Fund - § 1431  Other Capital Projects Fund  Debt Service Fund  Food Service / Cafeteria Operations Fund  Child Care Operations Fund  Other Enterprise Funds		
Long-Term Investments  General Fund  Public Purpose (Expendable) Trust Fund  Other Comptroller-Approved Special Revenue Funds  Athletic / School-Sponsored Extra Curricular Activities Fund  Capital Reserve Fund - § 690, §1850  Capital Reserve Fund - § 1431  Other Capital Projects Fund  Debt Service Fund  Food Service / Cafeteria Operations Fund  Child Care Operations Fund  Other Enterprise Funds  Internal Service Fund		
Long-Term Investments  General Fund  Public Purpose (Expendable) Trust Fund  Other Comptroller-Approved Special Revenue Funds  Athletic / School-Sponsored Extra Curricular Activities Fund  Capital Reserve Fund - § 690, §1850  Capital Reserve Fund - § 1431  Other Capital Projects Fund  Debt Service Fund  Food Service / Cafeteria Operations Fund  Child Care Operations Fund  Other Enterprise Funds  Internal Service Fund  Private Purpose Trust Fund		
Long-Term Investments  General Fund  Public Purpose (Expendable) Trust Fund  Other Comptroller-Approved Special Revenue Funds  Athletic / School-Sponsored Extra Curricular Activities Fund  Capital Reserve Fund - § 690, §1850  Capital Reserve Fund - § 1431  Other Capital Projects Fund  Debt Service Fund  Food Service / Cafeteria Operations Fund  Child Care Operations Fund  Other Enterprise Funds  Internal Service Fund  Private Purpose Trust Fund  Investment Trust Fund		
Long-Term Investments  General Fund Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850 Capital Reserve Fund - § 1431 Other Capital Projects Fund Debt Service Fund Food Service / Cafeteria Operations Fund Child Care Operations Fund Other Enterprise Funds Internal Service Fund Private Purpose Trust Fund Investment Trust Fund Pension Trust Fund		

Schedule Of Cash And Investments (CAIN)

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Long-Term Investments 06/30/2022 Estimate 06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments** 

TOTAL CASH AND INVESTMENTS \$64,500,000 \$64,500,000

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### LEA: 122092353 Council Rock SD

Capital Reserve Fund - § 690, §1850

0520 Extended-Term Financing Agreements Payable

0510 Bonds Payable

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Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
0510 Bonds Payable	240,000,000	260,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,700,000	3,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,400,000	4,400,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$248,100,000	\$268,100,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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#### 2022-2023 Final General Fund Budget

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# Long-Term Indebtedness 0530 Lease-Purchase Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations

# 0599 Other Noncurrent Liabilities Total Capital Reserve Fund - § 690, §1850

0560 Other Post-Employment Benefits (OPEB)

#### Capital Reserve Fund - § 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

#### Total Capital Reserve Fund - § 1431

#### Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

#### **Total Other Capital Projects Fund**

#### **Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

#### **Total Debt Service Fund**

#### Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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<u>Long-Term Indebtedness</u> <u>06/30/2022 Estimate</u> <u>06/30/2023 Projection</u>

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

#### **Total Food Service / Cafeteria Operations Fund**

#### **Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

#### **Total Child Care Operations Fund**

#### Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

#### **Total Other Enterprise Funds**

#### Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

#### **Total Internal Service Fund**

#### **Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

# **Total Private Purpose Trust Fund**

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#### LEA: 122092353 Council Rock SD

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Long-Term Indebtedness 06/30/2022 Estimate 06/30/2023 Projection

#### Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

#### **Total Investment Trust Fund**

#### **Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

#### **Total Pension Trust Fund**

### **Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

#### **Total Activity Fund**

#### Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

## **Total Other Agency Fund**

#### **Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

2022-2023 Final General Fund Budget
Schedule Of Indebtedness (DEBT)

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<u>Long-Term Indebtedness</u> <u>06/30/2022 Estimate</u> <u>06/30/2023 Projection</u>

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Permanent Fund** 

Total Long-Term Indebtedness \$248,100,000 \$268,100,000

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Short-Term Payables 06/30/2022 Estimate 06/30/2023 Projection

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

**Total Short-Term Payables** 

TOTAL INDEBTEDNESS \$248,100,000 \$268,100,000

Fund Balance Summary (FBS)

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Account Description	Amounts
0810 Nonspendable Fund Balance	30,119
0820 Restricted Fund Balance	12,811
0830 Committed Fund Balance	20,252,820
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,634,147
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$29,886,967
5900 Budgetary Reserve	1,210,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$31,139,897